UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:) Chapter 11
ONEIDA LTD.,	Case No. 06-10489 (ALG)
Reorganized Debtor.)))
ONEIDA LTD.,))
Plaintiff,))
v.	
PENSION BENEFIT GUARANTY CORPORATION,)))
Defendant.	,))

NOTICE OF APPEAL

The Pension Benefit Guaranty Corporation ("PBGC"), a wholly owned United States government corporation, appeals under 28 U.S.C. § 158(a)(1) from the Amended Order on Motions for Summary Judgment ("Order"), entered by the Bankruptcy Court in the abovereferenced adversary proceeding on March 21, 2008.

The names of all parties to the Order appealed from and the names, addresses, and telephone numbers of their respective counsel are as follows:

ONEIDA LTD.

William J.F. Roll III, Esq. Douglas P. Bartner, Esq. Lynette C. Kelly, Esq. Michael H. Torkin, Esq. SHEARMAN & STERLING LLP 599 Lexington Avenue New York, New York 10022 (212) 848-7179 (telephone)

PENSION BENEFIT GUARANTY CORPORATION

Israel Goldowitz, Esq. Karen L. Morris, Esq. James L. Eggeman, Esq. Paula J. Connelly, Esq. Lawrence F. Landgraff, Esq. Erika E. Barnes, Esq. PENSION BENEFIT GUARANTY CORPORATION Office of the Chief Counsel 1200 K Street, N.W. Washington, D,C 20005 (202) 326-4020, ext. 6833 (telephone)

Greg R. Yates, Esq. Charles G. Cole, Esq. STEPTOE & JOHNSON, LLP 750 Seventh Avenue, Suite 1900 New York, New York 10019 (212) 506-3900 (telephone)

Date: March 28, 2008 Washington, D.C.

GREG R. YATES (GY-7180) CHARLES G. COLE STEPTOE & JOHNSON LLP 750 Seventh Avenue, Suite 1900 New York, NY 10019 (212) 506-3900 (telephone) (202) 506-5960 (facsimile)

/s/ James L. Eggeman ISRAEL GOLDOWITZ Chief Counsel KAREN L. MORRIS **Deputy Chief Counsel** JAMES L. EGGEMAN (JE 0915) PAULA J. CONNELLY **Associate Chief Counsels** LAWRENCE F. LANDGRAFF (LL 8229) ERIKA E. BARNES (EB 7351) Attorneys

PENSION BENEFIT GUARANTY **CORPORATION** Office of the Chief Counsel 1200 K Street, N.W. Washington, D.C. 20005-4026 (202) 326-4020, ext. 6833 (telephone) (202) 326-4112 (facsimile) Email: eggeman.james@pbgc.gov and efile@pbgc.gov